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Patent, Copyright and Trademark Matters

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March 31, 2001

Mr. Amit Phadnis Cisco Systems, Inc. Bangalore, India

Via Email Only

PRIVILEGED AND CONFIDENTIAL Exhibit M

Appl. No.: 09/910,936

New U.S. Non-Provisional Utility Patent Application

For: Network Address Translation in a Gateway

Inventor(s): Phadnis et al

Our Ref.: CSCO-5; Your's: 79361

Dear Amit:

Appended is a copy of the first draft of the patent application in the above-referenced matter. Please review it carefully and let me know of any comments you have.

The application is believed to be complete in all respects except for the points noted in the footnotes. The points noted in the footnotes need to be addressed.

I look forward to your feedback.

Yours Sincerely,

Naren Thappeta

Encl. NRT/nrt G:\matters\Csco\006\exhibit M esco-6.wpd